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Local Counsel for AT&T

IN THE UNITED STATES BANKRUPTCY COURT FOR THE EASTERN DISTRICT OF VIRGINIA (RICHMOND DIVISION)

In re:

Circuit City Stores, Inc. et al.,

Debtors.

Chapter 11

Case No. 08-35653 (KRH)

Jointly Administered

[Re: Docket Nos. 8865 and 8555]

MOTION OF AT&T REQUESTING ALLOWANCE AND PAYMENT OF ADMINISTRATIVE EXPENSE CLAIM PURSUANT TO 11 U.S.C. § 503(b)

AT&T Corp., BellSouth Telecommunications, Inc. and AT&T Global Services, Inc. (collectively, "AT&T")¹ by and through their counsel, Lowenstein Sandler PC and Seeger Faughnan Mendicino, P.C., hereby file this Motion requesting allowance and payment of their administrative expense claim against Circuit City Stores, Inc., *et al.*, (the "Debtors") pursuant to 11 U.S.C. § 503(b), and respectfully represent as follows:

JURISDICTION

1. This Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and the statutory basis for relief requested herein is 11 U.S.C. § 503(b). Venue is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

¹ On or about November 18, 2005, SBC Communications Inc. acquired AT&T Corp., with SBC Communications, Inc. being the surviving entity. SBC Communications Inc. subsequently changed its name to AT&T Inc. Additionally, on or about December 29, 2006, AT&T Inc. purchased BellSouth Telecommunications, Inc. with AT&T Inc. being the surviving entity.

BACKGROUND

- 2. On November 10, 2008 (the "Petition Date"), the Debtors filed their voluntary petitions for relief under chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Eastern District of Virginia, Richmond Division (the "Bankruptcy Court").
- 3. During the course of these chapter 11 cases, AT&T has provided telecommunications and related services to the Debtors. The Debtors, however, have not paid for those services.
- 4. On September 14, 2010, the Bankruptcy Court entered an order (the "Confirmation Order") [Docket No. 8555] confirming the Modified Second Amended Joint Plan Of Liquidation of Circuit City Stores, Inc. And Its Affiliated Debtors And Debtors In Possession And Its Official Committee Of Creditors Holding General Unsecured Claims Under Chapter 11 Of The Bankruptcy Code (the "Plan")² [Docket No. 8252].
- The Effective Date for the Consolidated Debtors occurred on November 1,
 2010 (the "Effective Date").
- 6. The Notice of (I) Confirmation Of Modified Second Amended Joint Plan Of Liquidation Of Circuit City Stores, Inc. And Its Affiliated Debtors And Debtors In Possession And Its Official Committee Of Creditors Holding General Unsecured Claims Under Chapter 11 Of The Bankruptcy Code, (II) The Occurrence Of The Effective Date And (III) The Deadlines For Filing Administrative Claims, Final Fee Applications And Rejection Damage Claims

² Capitalized terms used but not defined herein shall have the meaning ascribed to them in the Plan.

[Docket No. 8865] set the bar date for administrative claims arising between January 1, 2010 and the Effective Date at January 3, 2011.

7. As of the Effective Date, the unpaid post-petition charges for AT&T's services, arising between January 1, 2010 and the Effective Date total \$828,253.14. See spreadsheet annexed hereto as Exhibit A.

RELIEF REQUESTED

8. AT&T respectfully seeks allowance and immediate payment of the outstanding \$828,253.14 amount as an administrative expense.

ARGUMENT

- 9. Pursuant to §§ 503 (a) and (b) of the Bankruptcy Code, AT&T is entitled to receive payment for post-petition services rendered as an administrative expense claim. Section 503(a) and (b) provide as follows:
 - (a) An entity may timely file a request for payment of an administrative expense, or may tardily file such request if permitted by the court for cause.
 - (b) After notice and a hearing, there shall be allowed, administrative expenses, other than claims allowed under section 502(f) of this title, including --
 - (1) (A) the actual, necessary costs and expenses of preserving the estate . . .

11 U.S.C. §§ 503(a) and (b).

10. The principal purpose of § 503(b)(1)(A) is to give creditors the incentive to continue dealing with the debtor-in-possession and supply it goods and services. See e.g., <u>In re</u>

Southern Soya Corp., 251 B.R. 302 (Bankr.D.S.C.2000)(citing Merry-Go-Round Enter. v. Simon DeBartolo Group (In re Merry-Go-Round Enter.), 180 F.3d 149, 158 (4th Cir. 1999)). In order for a claim to be granted administrative expense status, the party claiming entitlement to such status must establish: (1) that the claim arose out of a transaction between the creditor and the bankrupt's trustee or debtor-in-possession; and (2) that the claim directly and substantially benefited the estate. See In re Merry-Go-Round Enter., 180 F.3d at 157; Microsoft Corp. v. DAK Indus., Inc. (In re DAK Indus., Inc.), 66 F.3d 1091, 1094 (9th Cir. 1995).

- 11. The Debtors' post-petition use of AT&T's services constitute "actual, necessary costs and expenses of preserving the estate," as contemplated by § 503(b)(1)(A) of the Bankruptcy Code, and as such, should be paid in full. See In re Crystal Apparel, Inc., 220 B.R. 816, 830 (Bankr. S.D.N.Y. 1998) (finding that "[t]ransactions in the ordinary course of business of the debtor-in-possession create expenses of administration").
- 12. In addition, the telecommunications and related services provided by AT&T to the Debtors serve a critical function in the Debtors' communications structure, and thereby provide a direct benefit to the estate.
- 13. Accordingly, AT&T has satisfied the elements for entitlement to administrative expense status for post-petition services provided to the Debtors pursuant to § 503(b)(1)(A) of the Bankruptcy Code and should immediately be paid the outstanding \$828,253.14, as an administrative expense.³

The \$828,253.14 amount reflects amounts owing from January 1, 2010 through the Effective Date. AT&T reserves all rights with respect to its administrative claim, including the right to amend the amount thereof.

NOTICE

- 14. Notice has been provided to (a) counsel to Liquidating Trust, (b) the Office of the United States Trustee, and (c) all parties who have requested and are receiving notices through the Bankruptcy Court's electronic filing system.
- 15. No previous request for the relief sought in this Motion has been made to this or any other Court.

WHEREFORE, AT&T respectfully requests the entry of an order allowing the administrative expense claim of AT&T and directing the immediate payment in the amount of \$828,253.14.

Dated: December 30, 2010

Respectfully submitted,

By: __/s/ Julie Quagliano
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Counsel for AT&T

CERTIFICATE OF SERVICE

I hereby certify that on this 30th day of December 2010, a true and correct copy of the foregoing was filed and served electronically through the Court's ECF system and a copy was

sent via Federal Express to the following:

Lynn L. Tavenner, Esq.
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/s/ Julie Quagliano

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Local Counsel for AT&T

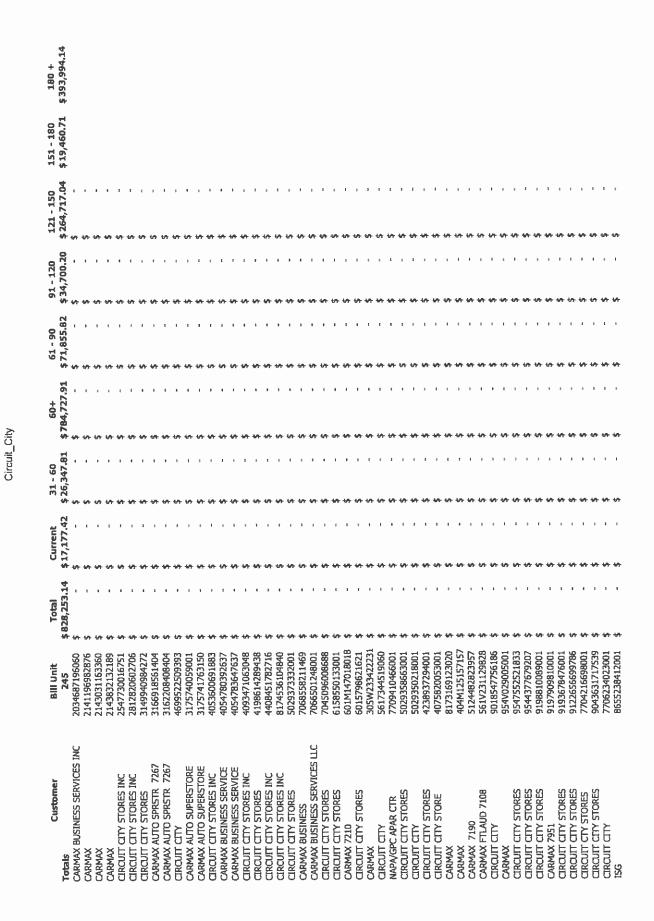
EXHIBIT A

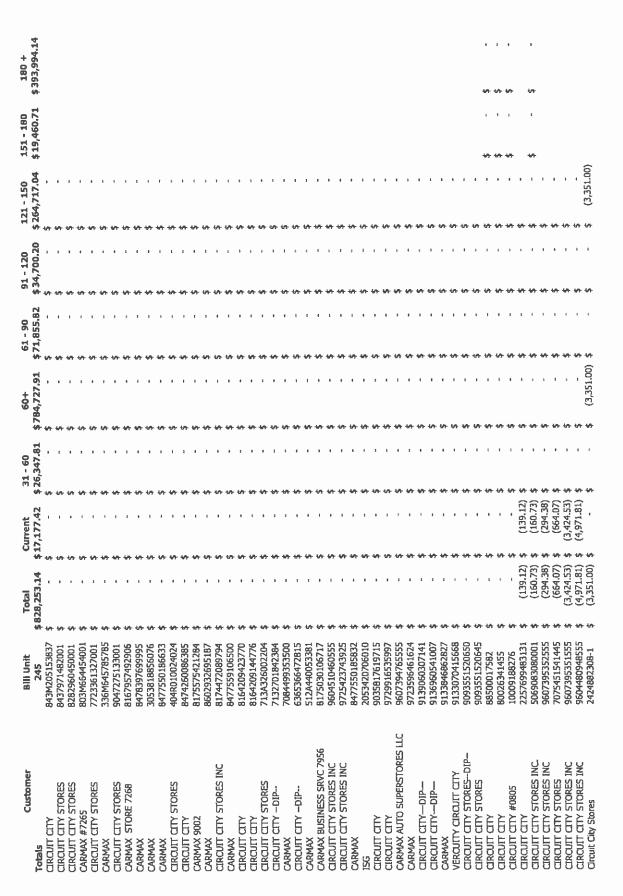
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Bill Unit	245 \$8;	8171620906717 \$	0534632131001 \$	0590678315001 \$	0580930288002 \$	80024012736 \$	0564634115001 \$	0545346013001 \$	0542151702001 \$	0555375408001 \$	2095442604252 \$	770M124814814 \$	502M721935001 \$	704M242106001 \$	919M242271106 \$	843M606011011 \$	919M246554554 \$	9604498803555 \$	8177945808371 \$	713A507000342 \$	5124906464319 \$	9378650270199 \$	2148215360964 \$	2395310400001 \$	2149057569165 \$	2148270531563 \$	9722359561093 \$	615M988045045 \$	//nnip/25/25/	2144922864633 \$	\$ 01720F0F12F1	6169426523996 \$	404M129000900 \$	770M124864864 \$	8642979455544 \$	8175030126717 \$	8645827039006 \$	630Z99499B94B \$	3053817805482 \$	7702224957001 \$	4155538603005 \$	9497536065737 \$	704M248723723 \$	7402669410919 \$	501A010718039 \$	5122460293141 \$	4795712684671 \$	5122466953141 \$	4 0330300000000
Customer	Totals	CARMAX BUSINESS SRVC 7956	מונטות מדץ	CIRCUIT CITY STORES C/O ISG	CIRCUIT CITY DEBTOR IN POSSESSION	CIRCUIT CITY #0834	ALL LITTORIL				CIRCUIT CITY STORES, INC.	CARMAX#9002 MWV	CARMAX	CARMAX	CARMAX	CARMAX - 7192	CARMAX 7034	CARMAX STORE	CARMAX #7112	CARMAX	CARMAX #7154	CARMAX BUSINESS SVC LOC	CARMAX	CARMAX AUTO SUPERSTORES LLC	CARMAX	CARMAX	CARMAX AUTO SPRSTR LLC	CARMAX	CARMAX	CARMAX	CARTIES	CAPMAX	CARMAX GWINETT 7104	CARMAX	NAI ASSET VENTURES FUND ONE	CARMAX BUSINESS SRVC 7956	CARMAX	CARMAX	CARMAX BUS SVC	CARMAX BUSINESS SERVICES LLC	CARMAX	CARMAX	CARMAX-CHRLOTTE 7106	CIRCUIT CITY STORES	CIRCUIT CITY STRS INC-DIP-	CIRCUIT CITY - DIP -	CIRCUIT CITY STORES INC	CIRCUIT CITY DIP	VIII TII COIC





Page 5

Total Current 31-60 60+ 61-90 91-120 121-150 151-180 180+ \$828,253.14 \$17,177.42 \$26,347.81 \$784,727.91 \$71,855.82 \$34,700.20 \$264,717.04 \$19,460.71 \$393,994.14

Customer

Totals

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